

Economic Complexity in the Ancient Near East

Management of Resources and Taxation
(Third – Second Millennium BC)

Jana Mynářová – Sergio Alivernini (eds.)



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List of Abbreviations

A.	tablet siglum, Mari (in Chambon)
A.	museum siglum, Louvre (in Boivin)
A	museum siglum, Assur tablets, Istanbul Museum; Donbaz, V., 1976. <i>Ninurta-Tukulti-Assur. Zamanına ait orta Asur idarî belgeleri</i> . Ankara: Türk tarih kurumu basimevi (in Llop)
ÄA	Ägyptologische Abhandlungen
AAAS	<i>Annales archéologiques arabes syriennes. Revue d'archéologie et d'histoire</i>
AAICAB	Grégoire, J.-P., 1996. <i>Archives administratives et inscriptions cunéiformes: Ashmolean Museum, Bodleian Collection, Oxford</i> . Paris: Librairie Orientaliste Paul Geuthner
AAS	Grégoire, J.-P., 1970. <i>Archives administratives sumériennes</i> . Paris: Librairie Orientaliste Paul Geuthner
AASOR	Annual of the American Schools of Oriental Research
ÄAT	Ägypten und Altes Testament
AbB	Altbabylonische Briefe in Umschrift und Übersetzung
Ac. CS/Ac. St	siglum, Acemhöyük material (cylinder seal/stamp seal)
Ad	Ammiditana
AdŠ	Wilhelm, G., 1980-. <i>Das Archiv des Šilwa-Teššup</i> . Wiesbaden: Harrassowitz.
Ae	Abiešuh
AfO	<i>Archiv für Orientforschung</i>
AHw	von Soden, W., 1959–1981. <i>Akkadisches Handwörterbuch</i> . Wiesbaden: Harrassowitz
AION	Annali dell'Istituto Universitario Orientale di Napoli. Sezione linguistica
AJA	American Journal of Archaeology
AJSL	<i>American Journal of Semitic Languages</i>
Akk.	Akkadian
<i>Akkadica</i>	<i>Akkadica. Périodique bimestriel de la Fondation Assyriologique Georges Dossin</i>
AKT	Ankara Kültepe Tabletleri / Ankara Kültepe Tablets or Texts
ALASP	Abhandlungen zur Literatur Alt-Syrien-Palästinas
AIT	siglum, Alalah texts; Wiseman, D., 1953. <i>The Alalakh Tablets</i> . Occasional Publications of the British Institute of Archaeology at Ankara 2. London: British Institute of Archaeology at Ankara
AMD	Ancient Magic and Divination
ANESS	Ancient Near Eastern Studies Supplement Series
AnOr	Analecta Orientalia
<i>AnSt</i>	<i>Anatolian Studies</i>
AO	museum siglum, Louvre (Antiquités orientales)
AOAT	Alter Orient und Altes Testament
<i>AoF</i>	<i>Altorientalische Forschungen</i>
AOS	American Oriental Series
ARCANE	Associated Regional Chronologies for the Ancient Near East and the Eastern Mediterranean

<i>ArchAnz</i>	<i>Archäologischer Anzeiger</i>
ARCHIBAB	Archives babyloniennes (XX ^e –XVII ^e siècles av. J.-C.)
ARET	Archivi reali di Ebla. Testi
ARM	Archives royales de Mari
<i>ArOr</i>	<i>Archiv Orientální</i>
AS	Amar-Suena (in Alivernini)
AS	Assyriological Studies
ASAW	Abhandlungen der Sächsischen Akademie der Wissenschaften zu Leipzig, Philologisch-Historische Klasse
Ashm.	museum siglum, Ashmolean Museum, Oxford
<i>ASJ</i>	<i>Acta Sumerologica</i>
Ass.	siglum, Assur tablets; Frahm, E., 2002. Assur 2001: Die Schriftfunde. <i>MDOG</i> 134, 47–86
Assur	Assur. Monographic Journals of the Near East
Aş	Ammişaduqa
<i>ÄuL</i>	<i>Ägypten und Levante</i>
AUCT	Andrews University Cuneiform Texts
<i>AuOr</i>	<i>Aula Orientalis</i>
BagF	Baghdader Forschungen
<i>BagM</i>	<i>Baghdader Mitteilungen</i>
BAH	Bibliothèque archéologique et historique
BAR IS	British Archaeological Reports. International Series
<i>BASOR</i>	<i>Bulletin of the American Schools of Oriental Research</i>
BATSH	Berichte aus der Ausgrabung Tall Šēh Hamad/Dūr katlimmu
BBVO	Berliner Beiträge zum Vorderer Orient
BBVOT	Berliner Beiträge zum Vorderer Orient Texte
BDTNS	Base de Datos de Textos Neosumericos, CSIC, Madrid
BE	The Babylonian Expedition of the University of Pennsylvania
BF	Baghdader Forschungen
BiMes	Bibliotheca Mesopotamica
BIN	Babylonian Inscriptions in the Collection of James B. Nies
<i>BiOr</i>	<i>Bibliotheca Orientalis</i>
BLMJ	siglum, Emar texts; Westenholz, J. G., 2000. <i>Cuneiform Inscriptions in the Collection of the Bible Lands Museum Jerusalem. The Emar Tablets</i> . CM 13. Groningen: STYX Publication
BM	museum siglum, British Museum, London
BN NF	Biblische Notizen NF
BPOA	Biblioteca del Próximo Oriente Antiguo
<i>BSA</i>	<i>Bulletin on Sumerian Agriculture</i>
<i>CA</i>	<i>Current Anthropology</i>
CAD	<i>The Assyrian Dictionary of the University of Chicago</i>
CChEM	Contributions to the Chronology of the Eastern Mediterranean
CCT	Cuneiform Texts from Cappadocian Tablets in the British Museum
CDA	Black, J., 2012. <i>Concise Dictionary of Akkadian</i> . Wiesbaden: Harrasowitz
CDLB	Cuneiform Digital Library Bulletin
CDLI	Cuneiform Digital Library Initiative
CDOG	Colloquien der Deutschen Orient-Gesellschaft
CH	Codex Hammurabi
CHANE	Culture and History of the Ancient Near East
CIRAAS	Centro internazionale di ricerche archeologiche antropologiche e storiche, Missione archeologica italiana nell'Anatolia Orientale

CM	Cuneiform Monographs
CMET	Catalogo del Museo Egizio di Torino
CNIP	Carsten Niebuhr Institute Publications
col.	column
CRRAI	Compte rendu de la Rencontre Assyriologique Internationale
CSMS	<i>Journal of the Canadian Society for Mesopotamian Studies</i>
CT	Cuneiform Texts from Babylonian Tablets in the British Museum
CTMMA	Corpus of Cuneiform Texts in the Metropolitan Museum of Art
CTN	Cuneiform Texts from Nimrud
CUSAS	Cornell University Studies in Assyriology and Sumerology
DAS	Lafont, B., 1985. <i>Documents administratifs sumériens, provenant du site de Tello et conservés au Musée du Louvre</i> . Mémoires 61. Paris: Éditions Recherche sur les Civilisations
Di	museum siglum, Sippar-Amnānum tablets, Iraq Museum, Baghdad
DN	divine name
EA	siglum, Amarna tablets; Knudtzon, J. A., 1964. <i>Die El-Amarna-Tafeln, mit Einleitung und Erläuterungen</i> . VB 2. Aalen: O. Zeller (2 nd edition); Rainey, A. F., 1978. <i>El Amarna Tablets 359–379</i> . AOAT 8. Kevelaer – Neukirchener-Vluyn: Butzon & Bercker – Neukirchener Verlag
EBA	Early Bronze Age
ED	Early Dynastic (Period)
EI	<i>Eretz-Israel</i>
Ek.	siglum, texts from Ekalte; Mayer, W., 2001. <i>Tall Munbāqa – Ekalte. Die Texte</i> . WVD OG 102. Saarbrücken: Saarbrücker Druckerei und Verlag
EN	Excavations at Nuzi
ePSD	electronic Pennsylvania Sumerian Dictionary Project
ETCSL	<i>The Electronic Text Corpus of Sumerian Literature</i> (http://etcsl.orinst.ox.ac.uk ; last accessed on April 2, 2020)
FAOS	Freiburger altorientalische Studien
FM	Florilegium marianum
GMTR	Guides to the Mesopotamian Textual Record
GN	Geographical name
Gr.	Greek
Gs. Kutscher	siglum, Emar texts; Siegrist, M., 1993. Seven Emar Tablets. In A. F. Rainey, ed. <i>kinattūtu ša dārāti. Raphael Kutscher Memorial Volume</i> . Tel Aviv: Tel Aviv University, 165–187
H	Hittite
HAD	siglum, Ekalte texts
HAM	museum siglum, Hatay Archaeological Museum
HANEM	History of the Ancient Near East. Monographs
HANES	History of the Ancient Near East. Studies
HdO	Handbuch der Orientalistik
HEO	Hautes études orientales
HG	Kohler, J. – Peiser, F. L. – Koschaker, P. – Ungnad, A., 1904–1923. <i>Hammurabis Gesetz</i> . Leipzig: J. C. Hinrichs'sche Buchhandlung
HSAO	Heidelberger Studien zum Alten Orient
HSS	Harvard Semitic Series
HUCA	<i>Hebrew Union College Annual</i>
Hurr.	Hurrian
ICDOG	Internationales Colloquium der Deutschen Orient-Gesellschaft
IEJ	<i>Israel Exploration Journal</i>
IM	museum siglum, Iraq Museum, Baghdad

IS	Ibbi-Sîn
ISAW	Institute for the Study of the Ancient World, New York University
<i>IstM</i>	<i>Istanbuler Mitteilungen</i>
ITT	Inventaire des tablettes de Tello
<i>JA</i>	<i>Journal asiatique</i>
<i>JAA</i>	<i>Journal of Anthropological Archaeology</i>
<i>JAC</i>	<i>Journal of Ancient Civilizations</i>
<i>JA EI</i>	<i>Journal of Ancient Egyptian Interconnections</i>
<i>JANEH</i>	<i>Journal of Ancient Near Eastern History</i>
<i>JANER</i>	<i>Journal of Ancient Near Eastern Religions</i>
<i>JAOS</i>	<i>Journal of the American Oriental Society</i>
<i>JAS</i>	<i>Journal of Archaeological Science</i>
<i>JCS</i>	<i>Journal of Cuneiform Studies</i>
JCSSS	Journal of Cuneiform Studies Supplemental Series
JEN	Joint Expedition with the Iraq Museum at Nuzi (= Publications of the Baghdad School. Texts)
<i>JEOL</i>	<i>Jaarbericht van het Vooraziatisch-Egyptisch Genootschap Ex Oriente Lux</i>
<i>JESHO</i>	<i>Journal of the Economic and Social History of the Orient</i>
<i>JNES</i>	<i>Journal of Near Eastern Studies</i>
<i>JRAS</i>	<i>Journal of the Royal Asiatic Society of Great Britain and Ireland</i>
KAJ	Keilschrifttexte aus Assur juristischen Inhalts
KAV	Keilschrifttexte aus Assur verschiedenen Inhalts
KB	Keilschriftlichen Bibliothek
KBo	Keilschrifttexte aus Boghazköi
KIM	Kültepe International Meetings
KKS	Matouš, L. – Matoušová-Rajmová, M., 1984. <i>Kappadokische Keilschrifttafeln mit Siegeln aus den Sammlungen der Karlsuniversität in Prag</i> . Prag: Karlsuniversität Prag
Kt	inventory number, Kültepe texts
KTP	The Cappadocian Tablets in the University of Pennsylvania Museum
KTU	Dietrich, M. – Loretz, O. – Sanmartín, J., 2013. <i>The Cuneiform Alphabetic Texts from Ugarit, Ras ibn Hani, and Other Places, third, enlarged edition</i> (KTU ³). AOAT 360/1. Münster: Ugarit-Verlag
KUB	Keilschrifturkunden aus Boghazköi
KuE	Kudur-Enlil
l(l).	line(s)
LAOS	Leipziger altorientalische Studien
LAPO	Littératures anciennes du Proche-Orient
LBA	Late Bronze Age
LH	Laws of Hammurabi
LL	Laws of Lipit-Ištar
M.	tablet siglum; Mari (in Chambon)
MA	Middle Assyrian (Period)
MAG	Mittelassyrische Gesetze
MAH	museum siglum, Musée d'Art et d'Histoire, Geneva
MAI	Marduk-apla-iddina I
MARV	Mittelassyrische Rechtsurkunden und Verwaltungstexte
MB	Middle Babylonian (Period)
MBA	Middle Bronze Age
MC	Mesopotamian Civilizations
MDOG	Mitteilungen der Deutschen Orient-Gesellschaft zu Berlin
MEE	Materiali epigrafici di Ebla

MHEM	Mesopotamian History and Environment, Memoirs
MHEOP	Mesopotamian History and Environment, Occasional Publications
MHET	Mesopotamian History and Environment
MIO	<i>Mitteilungen des Instituts für Orientforschung</i>
MNA	Marduk-nādin-aḥḫē
mng.	meaning
MRWH	Petschow, H. P. H., 1974. <i>Mittelbabylonische Rechts- und Wirtschaftsurkunden der Hilprecht-Sammlung Jena</i> . ASAW 64/4. Berlin: Akademie-Verlag
Msk	excavation siglum, Tell Meskene (Emar)
MSKH	Brinkman, J. A., 1976. <i>Materials and Studies for Kassite History Vol. 1. A Catalogue of Cuneiform Sources Pertaining to Specific Monarchs of the Kassite Dynasty</i> . Chicago: The Oriental Institute of the University of Chicago
MSVO	Materialien zu den frühen Schriftzeugnissen des Vorderen Orients
MŠ	Meli-Šipak
MTBM	Sigrist, M., 1990. <i>Messenger Texts from the British Museum</i> . Potomac: Pennsylvania State University Press.
MUN	Sassmannshausen, L., 2001. <i>Beiträge zur Verwaltung und Gesellschaft Babyloniens in der Kassitenzeit</i> . BF 21. Mainz: Verlag Philipp von Zabern
MVAG	Mitteilungen der Vorderasiatischen Gesellschaft
MVN	Materiali per il vocabolario neosumerico
n.	note
NA	Neo-Assyrian (Period)
NABU	<i>Nouvelles Assyriologiques Brèves et Utilitaires</i>
NATN	Owen, D. I., 1982. <i>Neo-Sumerian Archival Texts Primarily from Nippur</i> . Winona Lake, IN: Eisenbrauns
NBC	siglum, Nies Babylonian Collection, Yale Babylonian Collection, New Haven
Nbn.	Strassmaier, J. N., 1889. <i>Inschriften von Nabonidus, König von Babylon</i> . BT 1 – 4. Leipzig: J. C. Hinrichs
NEA	<i>Near Eastern Archaeology</i>
Nešr. C1	Kültepe tablet siglum, collection Kalley(?)
Nisaba	Studi Assiriologici Messinesi
NKU	Nabû-kudurrī-ušur
NM	Nazi-Maruttaš
no.	number
NYPL	Sauren, H., 1978. <i>Les tablettes cunéiformes de l'époque d'Ur de la New York Public Library</i> . PIOL 19. Louvain-la-Neuve: Université catholique de Louvain, Institut orientaliste
OA	Old Assyrian (Period)
OAAS	Old Assyrian Archives Studies
OB	Old Babylonian (Period)
OBC	Orientalia biblica et christiana
OBO	Orbis Biblicus et Orientalis
OBTV	Greengus, S., 1979. <i>Old Babylonian Tablets from Ishchali and Vicinity</i> . PIHANS 40. Leiden: Nederlands Historisch-Archaeologische Instituut te Istanbul
OBTR	Dalley, S. – Walker, C. B. F. – Hawkins, J. D., 1976. <i>Old Babylonian Texts from Tell al Rimah</i> . London: British School of Archaeology in Iraq
obv.	obverse

OECT	Oxford Editions of Cuneiform Texts
OIP	University of Chicago, Oriental Institute Publications
OJA	<i>Oxford Journal of Archaeology</i>
OLA	Orientalia Lovaniensia Analecta
OLP	<i>Orientalia Lovaniensia Periodica</i>
OLZ	<i>Orientalistische Literaturzeitung</i>
OPBF	Occasional Publications of the Babylonian Fund
OPSNKF	Occasional Publications of the Samuel Noah Kramer Fund
<i>OrAnt</i>	<i>Oriens Antiquus</i>
OREA	Oriental and European Archaeology
<i>OrNS</i>	<i>Orientalia Nova Series</i>
p(p).	page(s)
PBS	University of Pennsylvania. Publications of the Babylonian Section
PDT	Çig, M. – Kizilyay, H. – Salonen, A., 1956. <i>Die Puzriš-Dagan-Texte der Is-tanbuler archäologischen Museen</i> . Teil 1, Nr. 1–725. Helsinki: Helsinki Suomalaiene Tiedeakat
PIE	Proto-Indo-European
PIHANS	Publications de l'Institut historique-archéologique néerlandais de Stamboul
PIOL	Publications de l'Institut orientaliste de Louvain
PN	personal name
PPAC	Periodic Publications on Ancient Civilisations
PRU	Palais royal d'Ugarit. Mission de Ras Shamra
PSD	<i>The Sumerian Dictionary of the University Museum of the University of Pennsylvania</i>
QA	excavation siglum, Qal'at al-Bahrain tablets
QuadSem	Quaderni di Semitistica
RA	<i>Revue d'assyriologie et d'archéologie orientale</i>
RAE	siglum, Emar texts; Arnaud, D., 1985–1987. <i>Recherches au pays d'Aštata</i> . Emar VI/1–4. Paris: ERC
RE	siglum, Emar texts; Beckman, G., 1996. <i>Texts from the Vicinity of Emar in the Collection of Jonathan Rosen</i> . HANES 2. Padova: Sargon
REL	Revised Eponym List
rev.	reverse
RGTC	Répertoire géographique des textes cunéiformes
RIMA	The Royal Inscriptions of Mesopotamia, Assyrian Periods
RIME	Royal Inscriptions of Mesopotamia, Early Periods
RINAP	Royal Inscriptions of the Neo-Assyrian Period
RIA	<i>Reallexikon der Assyriologie und vorderasiatischen Archäologie</i>
RS	siglum, Ras Shamra (Ugarit)
RSO	Ras Shamra – Ougarit
S	Syrian
SAA	State Archives of Assyria
SAAB	<i>State Archives of Assyria Bulletin</i>
SAAS	State Archives of Assyria Studies
SAHL	Studies in the Archaeology and History of the Levant
SANER	Studies in Ancient Near Eastern Records
SANTAG	SANTAG. Arbeiten und Untersuchungen zur Keilschriftkunde
SAOC	Studies in Ancient Oriental Civilization
SAT	Sigrist, M., 1993. <i>Texts from the British Museum</i> . Sumerian Archival Texts 1. Bethesda, MD: CDL Press
SCCNH	Studies on the Civilization and Culture of Nuzi and the Hurrians

SD	Studia et documenta ad iura Orientis antiqui pertinentia
Sd	Samsuditana
Si	Samsuiluna
SEL	<i>Studi epigrafici e linguistici sul Vicino Oriente antico</i>
SET	Jones, T. B. – Snyder, J. W., 1961. <i>Sumerian Economic Texts from the Third Ur Dynasty. A Catalogue and Discussion of Documents from Various Collections</i> . Minneapolis: University of Minnesota Press
SH	Syro-Hittite
SLT	Chiera, F., 1929. <i>Sumerian Lexical Texts from the Temple School of Nippur</i> . OIP 11. Chicago: University of Chicago Press
SMEA	<i>Studi Micenei ed Egeo-Anatolici</i>
SNAT	Gomi, T. – Sato, S., 1990. <i>Selected Neo-Sumerian Administrative Texts from the British Museum</i> . Chiba: not stated
SPC	Sumerian Proverbs Collection
StAT	Studien zu den Assur-Texten
StBoT	Studien zu den Boghazköy-Texten
StCh	Studia Chaburensia
StOr	Studia Orientalia
StPohl SM	Studia Pohl Series Maior
STTI	Donbaz, V. – Foster, B., 1982. <i>Sargonic Texts from Telloh in the Istanbul Archaeological Museum</i> . OPBF 5 / American Research Institute in Turkey Monographs 2. Philadelphia: The University Museum
Sum.	Sumerian
s.v.	<i>sub voce</i>
Š	Šulgi
ŠŠ	Šū-Sîn
TA	<i>Tel Aviv</i>
TAVO	<i>Tübinger Atlas des Vorderen Orients</i> . Wiesbaden 1977ff.
TBR	siglum, Emar texts; Arnaud, D., 1991. <i>Textes syriens de l'âge du bronze récent</i> . AuOr Suppl. 1. Barcelona: AUSA
TC	Contenau, G., 1920. <i>Tablettes cappadociennes</i> . Paris: Paul Geuthner
TCL	Textes cunéiformes. Musées du Louvre
TCTI	Tablettes cunéiformes de Tello au Musée d'Istanbul, datant de l'époque de la III ^e Dynastie d'Ur
TEBA	Biro, M., 1989. <i>Tablettes économiques et administratives d'époque babylonienne ancienne conservées au Musée d'art et d'histoire de Genève</i> . Paris: Paul Geuthner.
THeth	Texte der Hethiter
TIM	Texts in the Iraq Museum.
TIM AkkS	Texts in the Iraq Museum. Akkadian Series
TJA	Szlechter, E., 1963. <i>Tablettes juridiques et administratives de la III^e dynastie d'Ur et de la I^{re} Dynastie de Babylone conservée au Musée de l'université de Manchester et à Cambridge, au Musée Fitzwilliam, à l'Institut d'études orientales et à l'Institut d'égyptologie</i> . Publications de l'Institut de droit romain de l'Université de Paris 21. Paris: Recueil Sirey
TK	siglum, Tell Khaiber tablets
TLB	Tabulae Cuneiformes a F. M. Th. de Liagre Böhl I collectae
TLOB	Richardson, S. F. C., 2010. <i>Texts from the Late Old Babylonian Period</i> . JCS SS 2. Boston: American Schools of Oriental Research
TM	excavation siglum, Tell Mardikh (Ebla)
TMH	Texte und Materialien der Frau Professor Hilprecht Collection
TR	siglum, Tell al-Rimah

TS	siglum, Tell Sifr; Jean, Ch.-F., 1931. <i>Tell Sifr: textes cunéiformes, conservés au British Museum</i> . Paris: Paul Geuthner
TVOA	Testi del Vicino Oriente antico
UAVA	Untersuchungen zur Assyriologie und vorderasiatischen Archäologie
UEM	excavation siglum, Umm el-Marra text; Cooper, J. – Schwartz, G. – Westbrook, R., 2005. A Mittani-Era Tablet from Umm el-Marra. In D. I. Owen – G. Wilhelm, eds. <i>General Studies and Excavations at Nuzi 11/1</i> . SCCNH 15. Bethesda, MD: CDL Press, 41–56
UET	Ur Excavations. Texts
UF	<i>Ugarit-Forschungen</i>
Ug.	Ugaritica. Mission de Ras Shamra
UM	museum siglum, University Museum, Philadelphia
UTI	Die Umma-Texte aus den Archäologischen Museen zu Istanbul
VA	museum siglum, Vorderasiatisches Museum, Berlin
VB	Vorderasiatische Bibliothek
VO	<i>Vicino Oriente</i>
VS	Vorderasiatische Schriftdenkmäler der (Königlichen) Museen zu Berlin
WAW	Writings from the Ancient World, Society of Biblical Literature
WF	Deimel, A., 1968. <i>Wirtschaftstexte aus Fara</i> . WVDOG 45. Osnabrück: Zeller
WO	<i>Die Welt des Orients</i>
WVDOG	Wissenschaftliche Veröffentlichung der deutschen Orient-Gesellschaft
WZJ HS	<i>Wissenschaftliche Zeitschrift der Friedrich-Schiller-Universität Jena</i>
WZKM	<i>Wiener Zeitschrift für die Kunde des Morgenlandes</i>
YN	year name
YNER	Yale Near Eastern Researches
YOS	Yale Oriental Series. Babylonian Texts
ZA	<i>Zeitschrift für Assyriologie und Vorderasiatische Archäologie</i>
ZAR	<i>Zeitschrift für Altorientalische und Biblische Rechtsgeschichte</i>
ZDMG	<i>Zeitschrift der Deutschen Morgenländischen Gesellschaft</i>
ZDPV	<i>Zeitschrift des Deutschen Palästina-Vereins</i>

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TRIBUTES AND TAXES IN THE MIDDLE ASSYRIAN DOCUMENTATION

Jaume Llop*

Part 1. Introduction

The aim of the project “Taxation and Management of Resources” is to study the economic management of resources and taxation in the Ancient Near East. In the following paper, I will focus on the Middle Assyrian (henceforth abbreviated MA) state (ca. 1500–1000 BC) and its documentation. I will first enumerate the relevant cuneiform sources for such a study. Thereafter I will outline modern discussions on tributes and taxation during the MA Period and the terminology used in the documentation referring to tributes and taxes during this period. In the main part of this paper, I will discuss booty, tributes and presents, taxes, and regular offerings.

1.1 Sources

Authors state repeatedly that there is no document that systematically lists the tributes and taxes individuals had to pay to the Assyrian state.¹ The sources for our knowledge of the management of resources during the MA Period are the royal inscriptions, legal and administrative texts, letters, and the MA laws and edicts of Assyrian kings.

The number of MA archival texts (i.e. economic, administrative, and juridical texts including letters) is not exactly known. Streck (2010: 43) estimated that there were 2,722 such texts.² More recently, De Ridder came to the figure of 3,743 texts.³ This is a small number compared to equivalent figures for other periods of Mesopotamian history (e.g. 23,000 texts for the Old Assyrian Period), and it is known that around 1,839 texts found at different MA sites are still unpublished.⁴

1.2 Significant Studies

Several authors have already studied the appropriation of resources by the Assyrian state. The most relevant studies are the following: Martin (1936), Jankowska (1969), Postgate (1974), Garelli (1979), Bär (1996), Freydank (1997), Klengel (1997), Faist (2001), Jakob (2003), Radner (2007), Bär (2007), Postgate (2011), Maul (2013), and Gauthier (2016). Most of these authors have focused their attention on the Neo-Assyrian Period (1000–609 BC) and they sometimes refer to the Middle Assyrian Period as a precedent. Freydank (1997), Faist (2001), Jakob (2003), Gaspa (2011), Postgate (2011), Maul (2013),

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¹ Garelli 1979; Postgate 2011.

² Streck followed Pedersén 1998: 80–103.

³ De Ridder 2018: 11.

⁴ This amount results from adding the numbers in the column of unpublished texts in de Ridder 2018: 11.

and Gauthier (2016), on the other hand, present studies which are specific to the MA Period. These latter studies have their own thematic focus. Faist (2001) analyses commerce during this period. Jakob (2003) reconstructs the administrative and social structure. Postgate (2011) deals specifically with taxes during the MA Period in the entry “Steuer” in the Reallexikon der Assyriologie. Freydank (1997), Gaspa (2011), Maul (2013), and Gauthier (2016) concentrate on the regular offerings of the temple of the god Aššur, the central sanctuary of Assyria.

1.3 Terminology

The studies above have examined the methods of acquisition of resources by the Assyrian state and the terminology used in the documentation to refer to it.⁵ These methods were commerce,⁶ the exchange of presents in the course of diplomatic relations, and the acquisition of tribute by coercion, i.e. military force. The focus of the present paper is on tribute, taxes, and regular offerings.

A clear synthesis of the vocabulary for contributions to the Assyrian state is presented by Radner (2007), who focused especially on the Neo-Assyrian Period. She divided these taxes into two main groups according to their provenience: foreign countries and the Assyrian territory. From foreign countries came booty (*hubtu*, *šallutu*) and presents (*nāmurtu*, literary *tāmartu*), and vassal (or client) states sent tribute (*maddattu*, literary *biltu (u) maddattu*). From Assyrian territory, there were taxes on goods (*miksu*),⁷ persons (*ilku*, literary *ilku u tuššikku*), cattle (*šibtu*), barley (*nusāhu*),⁸ straw (*šibšu*), import and export (*kāru*), and transport (*nēburu*).⁹ Some of these taxes are not attested during the MA Period.

The structure of the present article is derived from this terminology and correspondingly addresses the following matters: booty, tribute and obligatory presents, taxes, and religious offerings (religious taxes).

1.4 Booty, Tribute, and Presents

The MA state acquired resources by military means. The most straightforward method for acquiring resources was the conquest of neighboring territories and the consequent appropriation of booty (*hubtu*, *kiššittu*, *šallatu*). Designations used exclusively for human booty, i.e. hostages (sing. *lītu*) and deportees (sing. *nashu*), have not been specifically treated in the present paper.

1.4.1. Booty

The MA royal inscriptions refer to booty and the imposition of tribute on foreign countries from Adad-nārārī I (1295–1254 BC). The wording in the royal inscriptions is often: *šallassunu namkūršunu ašlul* “I carried off their people and property,”¹⁰ which the inscriptions of Tiglath-pileser I (1114–1076 BC) expanded to: *šallassunu bušāšunu namkūršunu ašlul* “I carried off their booty, possessions and property”¹¹ among other versions.

The term *šallatu* (Assyrian *šallutu*), “plundered thing(s), booty” (from *šll “to carry off, plunder”), appears three times in the archival documentation:

šal-le-te, MARV 4 82, obv. 14’;

⁵ See especially Faist 2001 and Radner 2007.

⁶ See also Freydank 1982 and Frahm 2002.

⁷ Postgate, personal communication.

⁸ Postgate, personal communication; cf. “auf Feldfrüchte,” Radner 2007: 215.

⁹ Postgate, personal communication; cf. *nērubu*, Radner 2007: 215.

¹⁰ RIMA 1 A.0.77.1, 38, etc.

¹¹ RIMA 2 A.0.87.1 ii 80, etc.

šal-le-te, MARV 8 7, obv. 2, 4, rev. 16;

šal-la-ta ma-a-da [na]še]-šu-ni “He (the king) brought many captives,” MARV 8, 7, rev. 12–13.¹²

These instances are mostly present in damaged texts, but they seem to appear in the context of the distribution of rations. Consequently, they may be related to prisoners of war.

The verbal adjective *šallu*, pl. masc. *šallūtu*, derived from the same root, appears twice: ÉRIN^{meš} *šal-lu-tu*, “captive troops/people” KAJ 180, 11.¹³

ÉRIN^{meš} *šal-lu-tu*, Jakob 2009: no. 64, 28.

Consequently, terms derived from the root *šll refer exclusively to people in the archival documentation.

The term *hubtu*, “robbery, plunder”, is not attested in the MA royal inscriptions. Most of the eleven attestations of *hubtu* in the archival documentation refer to people or flocks and are from the reign of Tukultī-Ninurta I (1233–1197 BC) and most of them refer to captured Babylonians:

ŠE an-ni-ú a-na PAD ÉRIN^{meš} [()] kaš-ši-e hu-ub-te ša KUR kar-du-ni-áš ša 2 har-ra-na-te ta-din, “This barley (is) for the ration of Kassite people, prisoners from Babylonia” KAJ 103, 11–17;

ÉRIN^{meš} [kaš-ši]-e hu-ub-te ša KUR kar-du-ni-áš, MARV 1 1, obv. i, 44’;

KUR kat-mu-ḥa-iu-ú hu-u[b-tu...], MARV 4 102, obv. ii, 7;

ša [l[e]-a-ni [š]a še-n[i] hu-ub-te ša KUR kar-du-ni-áš, MARV 1 27, rev. 24.

Some of these attestations may refer to people, but the documents are damaged:

hu-ub-tu ša K[UR...], MARV 4 69, 4’;

...] hu-ub-te ša kat-mu-ḥ[i...], MARV 4 150, rev.? 2’;

hu-ub-te, MARV 10 42, obv. 4.

Three attestations for plunder come from letters in which the Assyrians are not the plunderers and the plundered materials are not specified. Two attestations from the letters from Dūr-katlimmu refer to plunder by enemies:

hu-ba-su-nu i+na ma-as-qe-e / x-ša-ri e-ta-az-bu-ú-né, “They (the enemies) left their plunder at the watering place...,” BATSH 4 7, rev.? 18”–19”,¹⁴

hu-bat še-ri ša uru-ni-iḥ-ri-a iḥ-x-x[...], “They (Hurrian troops) plundered the outskirts of Nihriya,” BATSH 4 8, rev. 55’.

A further attestation is from a letter of a Hittite king to an Assyrian king:

a-na ŠĀ-bi uru-tu-u-ri-ra hu-u-ub-ta [u]l-te-ni-il-lu’-ú, “They (the Turirans) bring regularly the plunder up to Turira,” KBo 1 14, obv. 13’.

A possible attestation of *hubtu* in a legal text from Tell Feheriye might refer to barley.¹⁵

¹² This text was collated by Jakob 2015: 183 n. 3 and 2019: 108.

¹³ “In the light of MARV 8 7 the question arises whether this is a masculine plural or a singular abstract” (Postgate, personal communication).

¹⁴ Postgate suggests [tu]-ša-ri, “desert” or [t]i-ša-ri for line 19” (personal communication); see already Cancik-Kirschbaum 1996: 128.

¹⁵ Cancik-Kirschbaum 2019: 35, 14. This attestation should be provisionally taken with caution as Cancik-Kirschbaum (2019: 35 n. 5) was not able to check the original text and the line is not clearly readable on the photography.

The word for “spoils” (*kišittu*) is attested in the royal inscriptions, but not so often as *šallatu*, and only once in the archival texts. It is often used to refer to objects, such as cedar pillars,¹⁶ alabaster vases,¹⁷ a seal of lapis lazuli,¹⁸ a bronze vat and bronze bathtub,¹⁹ and 25 (images) of gods,²⁰ but it is also applied to herds of horses, oxen, and asses.²¹

1.4.2. Tribute

Conquest and plunder were followed by the imposition of a tribute on the subjugated region. In the royal inscriptions, this action is usually described as *bilta u maddatta ana muḥḥišunu aškun*, “I imposed over them tribute and payment,”²² with variations on this formula. The imposition could take the form of work: *alla marra u tupšikka ēmid*, “I imposed upon them corvée (lit. ‘hoe, spade, and basket’).”²³ It is especially Tukultī-Ninurta I who emphasizes the imposition of forced labor (*tupšikku*) on newly conquered regions.²⁴

With its submission to Assyrian authority, the subjected country had to send a yearly (*šattišamma*) tribute. Faist (2001: 41–51) has gathered the attestations in the royal inscriptions of goods which were obtained through booty and tribute from conquered countries. These materials were wood (cedar, boxwood, oak), minerals (obsidian and hematite), metals (copper, bronze, silver, gold, lead), livestock (oxen, horses, sheep, lambs, donkeys), exotic animals (crocodiles, apes, an aquatic animal, buffalos, a female camel), and other products (chariots, fruit trees).²⁵ It is interesting to note that the specification of the materials mostly appears in the inscriptions of Tiglath-Pileser I and Aššur-bēl-kala, but rarely before.

The studies above rarely refer to archival documentation, probably because the bulk of this documentation has been published recently. While *biltu* is present in the legal and economic texts as a weight measure and also with the sense of “yield,”²⁶ it does not appear with the sense of “tribute”. On the other hand, we find *ma(d)dattu* 16 times and *endātu* twice.

We will try to classify these attestations here. The meaning “tribute” for *ma(d)dattu*²⁷ in MA seems indisputable in some cases, e. g. *ma-da-tu ša n[a²-gi²-e²]* “tribute from the districts?”²⁸ The CAD includes ^{giš}MÁ^{mes} *ma-da-te* (KAJ 106, 13) under *mādu*, “many,” while Postgate prefers the meaning “tribute-boats” here.²⁹ A third instance is *[ma²-d]a²-tu ša ḥu-ra-di [IŠ-T]U²* KUR *za-am-ba-an a-aḥ tu-ra-an [ša] e-mi-da-an-ni* “tribute from the campaign from the land Zamban on the shore of the Diyala, which he imposed.”³⁰ These attestations are also clearly linked to foreign regions: Suteans, Baby-

¹⁶ RIMA 1 A.0.76.25 = MARV 1 14.

¹⁷ RIMA 1 A.0.76.26.

¹⁸ RIMA 1 A.0.78.28.

¹⁹ RIMA 2 A.0.87 ii 58f.

²⁰ RIMA 2 A.0.87 iv 33.

²¹ RIMA 2 A.0.87.1 vi 105–vii 3.

²² RIMA 1 A.0.78 iii 10–11; CAD B: 235, translates “tribute and gifts.” A translation “gifts” is wrong here; Postgate, personal communication.

²³ RIMA 1 A.0.76.3: 44–45.

²⁴ RIMA 1 A.0.78.1 iii 6, iv 23; 5, 32; 23, 39; 26, 16; 1001, 7’.

²⁵ See, previously, Jankowska 1969: 253ff.

²⁶ E. g. KAV 2, vii, 15, and KAJ 81, 20.

²⁷ Postgate is not convinced that it ever technically means “tribute,” as opposed to “payment” more generally, in Middle Assyrian (personal communication).

²⁸ KAJ 314, 9.

²⁹ Postgate 1988: 148.

³⁰ MARV 1 9 + MARV 3 17, rev. 36–38. Postgate proposes reading: *[e-mi-i]t-tu* at the beginning of line 36 and *[i+]na* KUR at the beginning of line 38 (personal communication).

lonia, and Zamban respectively, which supports the fact that they mean tribute. While the content of the ships in KAJ 106 is not known, the products obtained according to the other texts are similar to the ones listed above: sheep, barley, wheat, crushed (grain), sesame, and herbs.

Other attestations of *maddattu* are in damaged tablets, which cannot support firm conclusions:

ma-da-[ti...] MAH 16467, 3' (Postgate 1979: 7);

ma-da-te MARV 4 102, rev. iii 7";

ma-da-[x...] MARV 5 55, obv. 17[?].

On the other hand, there is no consensus that some attestations convey the meaning "tribute," e.g.: NÍG.ŠID^{meš} *IŠ.TU ma-da-te-šu iṣ-ša-bat*, "he has settled his accounts from his tribute/payment," KAJ 307, 6–7.³¹

The following attestations from the archive Assur M 4, the archive for the administration of the regular offerings at the Aššur temple, show that *ma(d)dattu* can be made up of contributions from Assyrian subjects and not only of tribute from foreign countries, because *ma(d)dattu* is determined by "of the Assyrians" (*ša aššurāye*):³²

ma-da-te ša áš-šu-ra-ie-[e] MARV 1 49, obv. 4–5;

x x ša ma-ad-da-a-te ša áš-šu-ra-ie-e MARV 6 35, rev. 47;

ŠE.IM^{meš} *ša ma-da-at-te ša áš-šu-ra-a-ie^{meš}*, "Barley from the contributions of the Assyrians," MARV 7 3, obv. 4–5.

Moreover, these payments of the Assyrians are linked to the regular offerings (*gināu*) of the temple of the god Aššur, which came from the Assyrian provinces.³³ The following attestation links *maddattu* directly to the regular offerings: LĀL *ma-da-at-tu ša LŪ^{meš} uru^{meš} pa-ru-na-ie-e a-na gi-na-e ša ^da-šur ša URU.ŠĀ.URU ša 4 MU^{meš}*, "Honey, payment of the Paruneans for the regular offerings of the god Aššur of the Inner City, for four years," MARV 6 39, rev. 9–13.³⁴

Sometimes this relationship is not directly stated, but the following texts, where *maddattu* appears, belong to the same offerings archive (Assur M 4):

ŠE.IM^{meš} *ša ma-da-te* MARV 5 70, rev. 18;

(ŠE.UM^{meš}) *a-na re/i-ša-te ša ma-da-at-te* MARV 6 73, rev. 17;

ŠE.UM^{meš} *ša ŠĀ ŠE.IM^{meš} ša ma-da-at-te ša nu-sà-x ^dé-a-MAN* "Barley from the barley of the payment of the *tax*?? of the god Ea-šarri," MARV 7 96, obv. 3–5.

A couple of recent attestations show two materials (reed and stone) linked to the tribute:

NA₄.HAR^{meš} *ša bu-ra-al-li (...)* *ša ŠĀ-bi ma-da-te* UDU.SISKUR "Grind-stones of *burallu*-stone (...) from the tribute," WVDOG 146 81, rev. 2–3 and 7.³⁵

³¹ See Postgate 1982: 305; cf. CAD M/I: 13–14 s.v. *maddattu* b, under the meaning "tribute;" AHw 572a.

³² See discussion in Postgate 2013: 105–107 and Gauthier 2016: 566ff.

³³ See Postgate 2013: 90–104.

³⁴ The datation of the tablet is broken, but it mentions Sāmidu/Samīdu as an eponym. It is not certain when this eponym held office, but he possibly had this position during the 12th century BC (Freydank 2016: 50–51, 171). According to B. Faist (2019), the city of Parunu is mentioned in the archive of Aššur-nāšir, son of Iddin-Marduk, governor of Mardaman (identified with Bassetki). Presumably, Parunu was situated in the area of the province Mardaman.

³⁵ Freydank 2017: 65. Is Burallu a geographical name here? Cf. Cancik-Kirschbaum – Hess 2016: 35.

^{giš}GI ša ka-a-te ša ŠĀ ^{giš}GI ma-da-te “Reed of the ... from the reed of the tribute” WVDOG 146, 93, obv. 10–11.³⁶

Finally, the following attestation in a text from the archive of the regular offerings should be linked to some kind of imposition (*emdu*):³⁷

ŠE.UM^{meš} i+na GIŠ.BÁN ša en-da-a-te x en-da-a-tu ša li-me PN, “Barley (measured) in the *sūtu*-measure of the impositions...impositions of the eponym PN,” MARV 8 59, obv. 5–7.

The exact character of the text BM 122635 is uncertain.³⁸ In this fragment of a multicolumn tablet, Assyrian “client rulers” and governors (EN.NAM) are mentioned along with shields, skins of wine, chests with large jars, sheep, oxen, tin, copper, and horses.³⁹

1.4.3 Presents

Presents received by the Assyrian king were a further source of resources. Here, we can clearly distinguish different types of present. The first type involves presents received as a result of reciprocity in diplomatic exchange, which have already been analyzed by Faist (2001: 9–39). Here, I would like only to stress that in his letters to the Pharaoh, Aššur-uballiṭ I (1363–1318 BC) uses the word *šulmānu* (EA 15, 14 and EA 16, 12) to designate his presents to the Egyptian king. From this exchange with the Pharaoh, Aššur-uballiṭ I expected to receive gold. The usage of the word *šulmānu* in the correspondence of Aššur-uballiṭ I to the Pharaoh contrasts with that in other Assyrian archival texts, where *šulmānu* designates a payment made to an Assyrian official to deal with matters for the person making the “present.”⁴⁰

One of the earlier attestations for “presents” to the Assyrian king comes from non-Assyrian sources. The treaty between Šuppiliuma I and Šattiwaza, mentions an “Assyrian” (probably Aššur-uballiṭ I) who received the present (*qīštu*, NÍG.BA) of Šuttarna (Beckman 1996: no. 6B §1). In this case, the sending of this present represents the payment for Assyrian assistance in the war of Šuttarna against the other pretender to the Mittanian throne, Šattiwaza, who was supported by the Hittites.⁴¹

Further attestations of presents (sing. *qīštu*, MA *qīltu*) in the MA documents are offerings of the Assyrian king: stones for the gods during rituals,⁴² different materials in the *lušmu*,⁴³ or presents for other people.⁴⁴ Consequently, these are not received but given.

A further type of present is derived from an asymmetric relationship: that of the Assyrian king with a subjugated ruler, who had to send obligatory presents (“audience gifts”). This relationship contrasts with the reciprocal exchange of the diplomatic relation seen above. These presents (sing. *tāmartu*, Babylonian) are mentioned in the royal inscriptions and were linked with payment of tribute: *tāmartašu ina qereb alīya Aššur lū amdaḥar*, “I truly received his present in the inner of my city Aššur;”⁴⁵ *bilta*

³⁶ Freydank 2017: 70–71.

³⁷ Or *emittu*, Babylonian *imittu*, Postgate, personal communication.

³⁸ See Millard 1970: 172, “tribute list;” Postgate 1969: 124, list of presents, *nāmurtu* or offerings.

³⁹ See Llop 2015: 258–261 on chronological problems referring to this text.

⁴⁰ “I think initially *šulmānu* means ‘greeting gift.’ It is used in the MA bribery documents as a euphemism,” Postgate, personal communication. See Postgate 2013: 248–252, with previous literature; see also *šulmānu* in MVAG 41/3 14, iii 4–5.

⁴¹ Wilhelm 2012: 373.

⁴² MVAG 41/3 ii 10, 13; Köcher 1952: 194–195, 7–8, 9.

⁴³ MARV 10 3 obv. 15, 16 (see Prechel – Freydank, 2014: 17).

⁴⁴ WVDOG 124 125, e. 8, see Llop, 2018: 252–253; (Freydank reads *pin-gu-tu* on l. 1, personal communication) for the Kassite; Durand 1982: no. 534, 3–4, clothes as presents for kings and a god?

u tāmarta ana ūm šāti muḥḥišunu aškun, “I imposed over them tribute and present forever.”⁴⁶

In the archival documentation, the Assyrian word for “present” is *nāmurtu* (pl. *nāmurātu*). According to Radner (2007: 214), during the Neo-Assyrian Period this kind of present was sent by foreigners. Presents given by the Assyrian king are designated *rīmuttu* in the MA Period.⁴⁷

Of the 70 attestations of *nāmurtu* in the archival documents (including one from a ritual), 64 come from the archive Assur M 6, the archive of Mutta, the animal-fat-tener.⁴⁸ The gifts in this archive mostly consist of sheep and oxen.⁴⁹ Some of the persons sending these presents are clearly foreigners: Suteans⁵⁰ or the client king of Mari,⁵¹ but the majority of presents (audience gifts) are from Assyrian officials, such as governors (sing. *bēl pāḥete*), stewards (sing. *masennu*), mayors (sing. *ḥaziannu*), etc.⁵²

The six remaining attestations for presents from outside the archive Assur M 6 can be classified as follows. Three attestations are from Archive M 7, the stewards’ archive.⁵³ The first refers to two vessels of ten liters each, whose contents are not clear (WVDOG 146 53, obv. 4). The second refers to three horses which are a present, in a document concerning the import of 128 horses from Nairi (Ass. 2001.D–1501).⁵⁴ The third, from a list of clothes, is not clear (WVDOG 146 111, 1’).

A further attestation concerns 12 minas of *luliu*-metal in a document from the archive of Bābu-aha-iddina (Assur M 11).⁵⁵ A fifth attestation is a sheep which was a present for Aba-lā-īde, the administrator of the offerings, mentioned in a letter to him (Assur M 4).⁵⁶ The last attestation comes from the coronation ritual, during which presents (pl. *nāmurāte*; not specified) are brought to the king.⁵⁷

Part 2. Taxes

2.1 Customs Dues (*miksu*)

Taxes were levied on the Assyrian population. While *miksu* (from *makāsu*, “to collect taxes”)⁵⁸ is the word used to refer to taxes in general during the Neo-Assyrian Period⁵⁹ it only designates the customs dues for the MA Period.⁶⁰

As of November 2019, we know of eight documents recording the inspection of imported goods and the imposition of customs dues during the MA Period.⁶¹ Only one of these records is the receipt of such an imposition and shows that a merchant had to pay 50 minas of lead for the import of a two-year-old mare (TR 3019),⁶² which, according

⁴⁵ RIMA 1 A.0.76.3, 13; cf. CAD T: 113, “gift, contribution, tribute.”

⁴⁶ RIMA 1 A.0.78.5, 46–47, etc.

⁴⁷ See Llop 2003, published 2007.

⁴⁸ On this archive see Pedersén 1985: 56–68 and Postgate 2013: 177–200.

⁴⁹ Postgate 2013: 182.

⁵⁰ A 1747, 4; A 2606, 2; MARV 1 61, obv. 6.

⁵¹ KAJ 195, 4–5; A 1746, 3; see also A 1736, 2.

⁵² See Postgate 2013: 183–185.

⁵³ On this archive see Pedersén 1985: 68–81 and Postgate 2013: 47–176.

⁵⁴ Frahm 2002: 68–69.

⁵⁵ KAJ 274, 13 (Freydank – Saporetti 1989: 42 and 81).

⁵⁶ MARV 10 90, rev. 14.

⁵⁷ MVAG 41/3 14, iii 7; cf. lines 4–5, where *šulmānu* appears. See also above under *qīštu*.

⁵⁸ See CAD M/1: 127–128; AHW 588; to *miksu* see CAD M/2: 63–65; AHW 652.

⁵⁹ Radner 2007: 220.

⁶⁰ Postgate 2011: 168; *miksu* was a tax on the harvest in Babylonia (Sassmannshausen 2001: 230).

⁶¹ Faist 2001: 184–194.

⁶² See Faist 2001: 185; Postgate 2002: 303; Jakob 2003: 171–172.

to Freydank (1982: 73 n. 7), was equivalent to approximately a quarter of the purchase value of the animal. The imported goods in the other seven documents are: a cow, an ewe, a donkey mare, a donkey, 60 new items of clothing, 11 three-year-old donkeys, and a female slave. We do not have the amounts of the taxes paid for these goods. The cow, ewe, and donkeys came from the Suteans, while the mare was imported from the lands of Nairi. The *mākisu* was the official in charge of gathering these taxes.⁶³

2.2 *ilku*-service

Personal service to the state (*ilku*) has also received the attention of scholars.⁶⁴ However, as Postgate (2013: 22) says, “the basis for this obligation and how it was administered remain extremely difficult to extrapolate from the textual sources we have at present.” It is clear that the *ilku*-service was linked with service in the military and the tenure of state land, and lasted for a limited period of time.

Donbaz (2016) has recently published documents from Aššur, which show that the term of the *ilku*-service could be restricted to 20 days (WVDOG 146 19) or a month (30 days, WVDOG 146 25). The latter period was, in fact, split across two years (i.e. 15 days each year?). This service of 30 days could be substituted by a payment of 2/3 of a mina of lead.

Another term to designate labor for the state was *šipar šarri* (literally “work of the king,” “royal service”).⁶⁵ This expression occurs exclusively in the MA laws and it is a punishment for offenders (e.g., for slander related to sexual conduct, a man not denouncing an unveiled prostitute, etc.).⁶⁶ This punishment was accompanied by other penalties, such as payment of a fine (one or two talents of lead) and being struck by a rod (40 or 50 blows). The laws do not specify what kind of forced work had to be performed. The duration of such a punishment was usually a month (30 days), but could be 20 days or a maximum of 40 days. Note that these periods of time are similar to the periods mentioned above for the *ilku*-service.

2.3 Other Taxes

The *šibšu*-tax, which was imposed on straw in the NA Period, is attested in a MA text referring to 100 liters of lentils which are said to come from this tax (or upon which this tax is imposed).⁶⁷ In this same text, the measure used was the *sūtu* (ca. 10 liters) of the *šibšu*-tax (*sūtu ša šibše*). We know of a *sūtu*-measure of the *kāru* (“quay”),⁶⁸ which might point to the existence of the *kāru*-tax on import and export (?) during the MA Period, because it is known to have existed during the following NA Period.⁶⁹

Other taxes known from the Neo-Assyrian period are not clearly attested during the MA Period, i.e. a tax on domestic animals (*šibtu*), one on barley (*nusāhū*), and one on transport (*nēburu*).

Part 3. The Regular Offerings (*gināu*) of the Aššur Temple

The regular offerings (*gināu*) were used to maintain the divine and earthly staff of the central sanctuary of the god Aššur. Postgate (2013: 90–105) has gathered the most rele-

⁶³ Jakob 2003: 169–172.

⁶⁴ Jakob 2003: 34–36; Postgate 2013: 22–24.

⁶⁵ CAD Š/3: 82, s. v. *šipru* 5.

⁶⁶ E.g. MAG §§18, 19 (Roth 1995: 159); §40 (Roth 1995: 167–168).

⁶⁷ KAJ 134 (Jakob 2003: 16).

⁶⁸ KAJ 236, 2.

⁶⁹ Radner 2007: 214f.

vant information on these offerings.⁷⁰ The temple and its administration were obviously not linked to tributes and taxes and, consequently, they need not be addressed in this paper. However, the royal administration was relevant for the regular offerings. This section of the paper will focus on the connection between the royal administration and the management of state resources, and the regular offerings of the Aššur temple.⁷¹

In several documents, the contributions (payments) for the regular offerings had the same denomination as the tribute (*maddattu*), as seen above in the case of the payment of the Paruneans and the other attestations from Assur M 4.

The MA state (i.e. royal administration) was responsible for gathering the regular offerings of the Aššur temple. The provincial governors (sing. *bēl pāhete*) were in charge of sending agricultural products which made up the offerings: grain (barley and, in lesser amounts, wheat), honey, sesame, and fruits. These products were directly consumed or transformed into other foodstuffs, such as bread, beer (from the grain), or oil (from the sesame). Pedersén (1985: 46) estimated the amount of these products arriving at the temple to be 100,000 liters of grain, 1,000 liters of honey (or syrup), 10,000 liters of sesame, and 5,000 liters of fruits per year. The provinces also sent craftsmen such as millers.⁷²

Ezbu-lēšir, the administrator of the offerings (*ša muḫḫi gināē; rab gināē*), wrote a couple of times that he was “the servant (*urdu*) of Tiglath-Pileser (I), king of Assyria.”⁷³ From this statement, we can infer that the administrators of the regular offerings were directly answerable to the Assyrian king, and consequently part of the state administration.

Temple and palace appear narrowly linked in the texts of the archive of the administrators of the regular offerings, e.g. ^{lú}*a-lāḫ-ḫe-nu*^{meš} ^{lú}ŠEM^{meš} *ša É aš+šur ù ša É.GAL-lim*, “bakers? and brewers of the temple of Aššur and the palace,” MARV 6 73, rev. 15–16.

Moreover, royal officials were loaned materials from the regular offerings. Among the debtors, we find different governors of the province Aššur (*šakin māti*),⁷⁴ the mayors of the cities Aššur,⁷⁵ Kilizu,⁷⁶ and Šuduhu,⁷⁷ the palace overseer,⁷⁸ the cupbearer (*šāqiu*),⁷⁹ a scribe of the palace,⁸⁰ and a governor of Habriutu.⁸¹ In the latter case, the loan was related to the payment of the regular offerings from his province. Other persons are named without a title and we cannot exclude the possibility that they also belonged to the royal administration. This means that the royal administration benefited directly from the administration of the regular offerings.

Part 4. Conclusions

In this paper, I have reviewed some methods of financing adopted by the MA state. These methods were booty, tribute imposed on subjugated foreign regions, and diplo-

⁷⁰ See also Gauthier 2016.

⁷¹ Scholars have different views regarding the regular offerings: Gaspa (2011: 233) considers *gināu* a tax; according to Maul (2013: 564–565), it was a tribute (*maddattu*, “Abgabe”) from the provinces.

⁷² MARV 5 60; MARV 6 64.

⁷³ VA 5035, 2–3; VA 5046, 3–4; Deller 1985: 349; see now Marzahn 2019.

⁷⁴ MARV 3 31, obv. 7 (Freydank 1992: 311).

⁷⁵ MARV 3 28, e. 9–10 (Freydank 1992: 289).

⁷⁶ MARV 3 32, obv. 7–8 (Freydank 1992: 311–312).

⁷⁷ MARV 3 28, rev. 13–14 (Freydank 1992: 289).

⁷⁸ MARV 3 42, e. 9 (Freydank 1992: 304).

⁷⁹ MARV 3 47, obv. 6 (Freydank 1992: 293–294).

⁸⁰ MARV 3 52, obv. 6 (Freydank 1992: 297).

⁸¹ MARV 3 30, rev. 14–15 (Freydank 1992: 309–310).

matic and obligatory presents. In comparison to these methods, the information on taxation on Assyrian subjects is scant and only covers the importation of goods into Assyrian territory. Other kinds of tax known to have existed in the Neo-Assyrian Period may have existed during the MA Period, but this is not clear. The Assyrian state also imposed upon its subjects forced military service (*ilku*) for a limited period of time each year. This service could be avoided through payment or provision of a substitute. Several types of offence were punished with forced labor, which was different from the *ilku* service. The royal administration was involved in the management of the regular offerings to the central sanctuary of Aššur.

As far as terminology is concerned, there are some genre-specific terms:

tāmartu (“present”), *biltu* (“tribute”), and *kišittu* (“spoils”) are typical of royal inscriptions and absent from the archival documentation.

On the other hand, *hubtu* (“booty”), *nāmurtu* (“present”), *šulmānu* (“present,” “audience gift”), and *miksu* (“tax on import”) are absent from the royal inscriptions. *Šipar šarri* (“forced labor”) is exclusive to the MA laws.

The meaning of some terms is also genre-specific. *Šallutu* and *hubtu* refer almost exclusively to people in the archival documentation. While *maddattu* means “tribute” in the royal inscriptions, it can have the meanings “payment” and “tax” in the archival documentation.

Finally, it is difficult to establish the proportion of the overall financing of the state contributed by each of these methods of taxation. The distinction between some methods—such as tribute and presents, or taxes and regular offerings—is also blurry.

We do not have information on the amount of royal property, the budget of the royal house, exact numbers of staff, or the expenditure of the palace.

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